



## REPORT OF TRUST AND CAPITAL RESERVE FUNDS

Form Due Date: **March 1st (Calendar Year), or September 1st (Fiscal Year)**

### Instructions

#### Cover Page

- Select the Municipality name from the pull down menu
- Enter the preparer's information

#### Reporting:

- Complete all fields as necessary for the *Report of Trust Funds* and *Principal Only* sections.
- INVESTMENT POLICY - RSA 31:25 requires the trustees to adopt an investment policy and review and confirm this policy at least annually. A copy of this policy must be filed with the Director of Charitable Trusts (RSA 31:25, 34, 35:9).
- PROFESSIONAL BANKING AND BROKERAGE ASSISTANCE - RSA 31:38-a enables you to have a professional banking or brokerage firm assist you in performing your trustee duties. Refer to the law for further information. Attributable expenses may be charged against the trust fund involved, however, please be advised the fees can be taken from income only and not from principal.
- WEB SITE - A trustee handbook can be downloaded from the website for the Attorney General's Charitable Trust Division at [www.doj.nh.gov/charitable](http://www.doj.nh.gov/charitable)
- FAIR VALUE - Use this section to disclose the fair value (market value) of principal only. This information may be obtained from financial publications or from your professional banker or broker.
- CAPITAL RESERVE FUND - Must be kept in a separate account and not intermingled with any other funds of the municipality (RSA 35:9).
- WHEN and WHERE TO FILE - By March 1 if filing for a calendar year and by September 1 if filing for optional fiscal year. See instructions and address on the last page of this form. If you hold funds for the school, the school business administrator will also need a copy for the school's financial report.

A hard copy of this form, as well as the  
signature page, must be sent to:

Department of Justice  
Office of the Attorney General  
33 Capitol Street  
Concord, NH 03301-6397

#### For Assistance Please Contact:

#### NH DRA Municipal and Property Division

Phone: (603) 230-5090

Fax: (603) 230-5947

<http://www.revenue.nh.gov/mun-prop/>

#### ENTITY'S INFORMATION

Municipality: AMHERST

County: HILLSBOROUGH

Total of All Funds: 4,526,106.27

#### PREPARER'S INFORMATION

First Name

John

Last Name

Haley (Cambridge Trust Company)

Street No.

75

Street Name

State St, 18 Fl, Boston, MA

Phone Number

(617) 441-1512

Email (optional)



**New Hampshire**  
Department of  
Revenue Administration

**2015**  
**MS-9**

**AMHERST (013)**

**1. CERTIFY THIS FORM**

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Preparer's First Name

John

Preparer's Last Name

Haley (Cambridge Trust Company)

Date

Aug 14, 2015

**2. SAVE AND EMAIL THIS FORM**

Please save and e-mail the completed PDF form to your Municipal Services Advisor:

- Michelle Clark: [michelle.clark@dra.nh.gov](mailto:michelle.clark@dra.nh.gov)
- Jamie Dow: [jamie.dow@dra.nh.gov](mailto:jamie.dow@dra.nh.gov)
- Shelley Gerlarneau: [shelley.gerlarneau@dra.nh.gov](mailto:shelley.gerlarneau@dra.nh.gov)
- Stephanie Derosier: [stephanie.derosier@dra.nh.gov](mailto:stephanie.derosier@dra.nh.gov)

**3. PRINT, SIGN, AND UPLOAD THIS FORM**

This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at <http://proptax.org/nh/>. If you have any questions, please contact your Municipal Services Advisor.

**TRUSTEE CERTIFICATION**

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

  
Trustee of Trust Funds Signature

Trustee of Trust Funds Signature

  
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Per RSA 31:38, copies of this report must also be provided to the governing body of the municipality and to the Attorney General at the following address:

**Department of Justice**  
**Office of the Attorney General**  
**33 Capitol Street**  
**Concord, NH 03301-6397**

AMHERST CAPITAL RESERVE FUNDS, ACCOUNT NUMBER XXXXX25  
JULY 1, 2014 THROUGH JUNE 30, 2015

PRINCIPAL AND INCOME

NAME OF FUND	*BEGINNING BALANCE	FUNDS ADDED	FUNDS EXPENDED	INCOME INCOME	% ENDING	ENDING BALANCE
<b>Town of Amherst</b>						
HIGHWAY EQUIPMENT FUND	16,683.96	0.00	0.00	22.08	1.43%	16,706.04
HIGHWAY VEHICLE FUND	0.00	0.00	0.00	0.00	0.00%	0.00
RESCUE SQUAD FUND	23,425.00	0.00	0.00	30.99	2.01%	23,455.99
CEMETERY FUND	0.00	0.00	0.00	0.00	0.00%	0.00
ZONING VEHICLE FUND	0.00	0.00	0.00	0.00	0.00%	0.00
RECREATION FUND	0.00	0.00	0.00	0.00	0.00%	0.00
AMBULANCE FUND	198,953.38	50,000.00	0.00	323.15	21.37%	249,276.53
SALT BARN FUND	0.00	0.00	0.00	0.00	0.00%	0.00
FIRE SPRINKLER FUND	0.00	0.00	0.00	0.00	0.00%	0.00
FIRE TRUCK FUND	358,653.45	0.00	(67,250.00)	455.02	25.02%	291,858.47
RADIO CONVERSION FUND	0.00	0.00	0.00	0.00	0.00%	0.00
LIBRARY FACILITY EXPANSION FUND	44,139.30	0.00	0.00	58.42	3.79%	44,197.72
ASSESSING REVALUATION FUND	33,017.94	25,000.00	0.00	73.66	4.98%	58,091.60
FOREST VIEW CEMETERY DESIGN	2,757.56	0.00	0.00	3.67	0.24%	2,761.23
MASTER PLAN FUND	0.00	0.00	0.00	0.00	0.00%	0.00
COMPUTER SYSTEM	44,670.55	15,000.00	0.00	77.08	5.12%	59,747.63
ANNIVERSARY CELEBRATION	0.00	0.00	0.00	0.00	0.00%	0.00
COMMUNICATION FUND	46,089.68	15,000.00	(30,065.70)	55.65	2.66%	31,079.63
RECREATION FIELD ACQ/CONSTR FD	2,334.45	0.00	0.00	3.10	0.20%	2,337.55
BRIDGE REPLACEMENT FUND	20,075.76	0.00	0.00	26.57	1.72%	20,102.33
FORESTVIEW CEMETERY EXP FUND	14,230.26	0.00	0.00	18.83	1.22%	14,249.09
STRUCTURAL REPAIR FUND	0.00	0.00	0.00	0.00	0.00%	0.00
<b>Amherst School District</b>						
ASD CAPITAL FACILITIES FD	97,203.29	0.00	0.00	128.61	8.34%	97,331.90
EDU STUDENTS W DISABILITIES FD	0.00	50,000.00	0.00	55.10	4.29%	50,055.10
<b>Souhegan Co-op School District</b>						
SCHOOL UNFUNDED LIABILITIES	51,317.80	0.00	0.00	67.92	4.40%	51,385.72
SCHOOL MAINTENANCE FUND	88,909.16	65,000.00	0.00	189.27	13.21%	154,098.43
TOTALS	1,042,461.54	220,000.00	(97,315.70)	1,589.12	100.00%	1,166,734.96

\* Beginning balance has been decreased by \$.03 to adjust for rounding issues that occurred during the 2013/2014 reporting period. Beginning Balance now reconciles to Cambridge Trust Co

REPORT OF TRUST FUNDS. TOWN OF AMHERST NH: JUNE 30, 2015

MS-9 REPORT FOR STATE OF NEW HAMPSHIRE

July 1, 2014 to June 30, 2015

DATE OF CREATION	NAME OF TRUST FUND	PURPOSE	HOW INVESTED	Principal					Income					GRAND TOTAL PRINC & INC JUNE 30, 2015	START OF YEAR FAIR VALUE JULY 1, 2014	END OF YEAR FAIR VALUE JUNE 30, 2015	
				BALANCE BEGIN OF YEAR (JULY 1, 2014)	NEW FUNDS CREATED	CASH GAIN OR LOSSES	FEES	WITHDRAWALS	BALANCE END OF YEAR JUNE 30, 2015	BALANCE BEGIN OF YEAR (JULY 1, 2014)	INCOME DURING YEAR %	EXPENDED DURING YEAR AMOUNT	BALANCE END OF YEAR JUNE 30, 2015				
1927	EMMA L. CLARK	LIBRARY	Cm Stock, Muni Bds, Money Mkt	8,204.11	-	93.97	(55.19)	-	8,242.89	1,632.52	0.0031	282.44	-	1,914.95	10,157.84	10,944.53	10,943.67
1945	JAMES DAY	LIBRARY	Cm Stock, Muni Bds, Money Mkt	98,053.70	-	1,122.97	(659.65)	-	98,517.02	19,537.61	0.0368	3,375.62	-	22,913.23	121,430.25	130,835.71	130,824.31
1923	FANNIE PARSONS FRENCH	LIBRARY	Cm Stock, Muni Bds, Money Mkt	16,357.39	-	187.36	(110.04)	-	16,434.71	3,254.62	0.0061	563.12	-	3,817.74	20,252.45	21,820.92	21,819.21
1902	GEORGE W. GEORGE	LIBRARY	Cm Stock, Muni Bds, Money Mkt	8,198.29	-	93.87	(55.16)	-	8,237.00	1,631.38	0.0031	282.24	-	1,913.61	10,150.61	10,936.79	10,935.88
1928	EDMUND M. PARKER	LIBRARY	Cm Stock, Muni Bds, Money Mkt	16,357.39	-	187.36	(110.04)	-	16,434.71	3,254.62	0.0061	563.12	-	3,817.74	20,252.45	21,820.92	21,819.21
1957	ANNA H. BOARDMAN	LIBRARY	Cm Stock, Muni Bds, Money Mkt	26,956.22	-	308.74	(181.35)	-	27,083.61	5,363.67	0.0101	928.00	-	6,291.67	33,375.28	35,960.11	35,957.25
1985	JENNIFER CARLSMITH	LIBRARY	Cm Stock, Muni Bds, Money Mkt	772.50	-	8.85	(5.20)	-	776.15	153.63	0.0003	26.59	-	180.23	956.38	1,030.44	1,030.37
1985	HONORA. SPALDING	LIBRARY	Cm Stock, Muni Bds, Money Mkt	2,987.54	-	34.23	(20.10)	-	3,001.67	594.29	0.0011	102.85	-	697.14	3,698.81	3,985.26	3,984.96
1985	LAURA & JAMES WANLESS	LIBRARY	Cm Stock, Muni Bds, Money Mkt	4,125.14	-	47.25	(27.75)	-	4,144.64	820.83	0.0015	142.01	-	962.84	5,107.48	5,503.03	5,502.61
1988	HERBERT BOUTELLE	LIBRARY	Cm Stock, Muni Bds, Money Mkt	3,868.19	-	44.29	(26.03)	-	3,886.45	769.67	0.0015	133.17	-	902.83	4,789.28	5,160.22	5,159.79
1942	DAVID E. FISK	HIGHWAY	Cm Stock, Muni Bds, Money Mkt	24,538.79	-	281.00	(165.08)	-	24,654.71	7,192.44	0.0092	844.78	-	8,037.22	32,691.93	35,305.15	35,221.04
1867	AARON LAWRENCE	SCHOOL	Cm Stock, Muni Bds, Money Mkt	24,538.79	-	281.00	(165.08)	-	24,654.71	2,338.90	0.0092	844.78	-	3,183.68	27,838.39	29,904.95	29,992.02
1867	SARAH L. LAWRENCE	SCHOOL	Cm Stock, Muni Bds, Money Mkt	8,198.26	-	93.87	(55.15)	-	8,236.98	1,362.10	0.0031	282.24	(500.00)	1,144.33	9,381.31	10,637.16	10,107.07
1894	ISAAC SPALDING	SCHOOL	Cm Stock, Muni Bds, Money Mkt	145,162.05	-	1,662.51	(976.57)	-	145,847.99	48,867.90	0.0545	4,997.38	(20,600.00)	33,265.28	179,113.27	215,883.71	192,969.80
1964	BRADFORD-LONG-MILES SULLIVAN SCHL	SCHOOL	Cm Stock, Muni Bds, Money Mkt	205,448.78	-	2,352.95	(1,382.14)	-	206,419.59	6,654.90	0.0772	7,072.83	(5,000.00)	8,727.73	215,147.32	235,993.10	231,791.50
1976	EDWARD A. CONTI MEMORIAL SCHOLARSHIP	SCHOOL	Cm Stock, Muni Bds, Money Mkt	128,999.29	-	1,477.40	(867.83)	-	129,608.86	4,202.63	0.0485	4,440.96	(3,000.00)	5,643.59	135,252.45	148,204.57	145,715.82
VAR.	JOSEPHINE HARE MEMORIAL	SCHOOL	Cm Stock, Muni Bds, Money Mkt	6,782.49	-	77.67	(45.63)	-	6,814.53	2,568.75	0.0025	233.50	-	2,802.24	9,616.77	10,404.48	10,360.74
1996	RICHARD W MERRILL SCHOLARSHIP	SCHOOL	Cm Stock, Muni Bds, Money Mkt	362,448.36	-	4,151.02	(2,438.34)	-	364,161.04	11,639.44	0.1361	12,477.73	(12,750.00)	11,367.17	375,528.21	416,221.63	404,579.74
1998	DOROTHY DAVIS SCHOLARSHIP FD	SCHOOL	Cm Stock, Muni Bds, Money Mkt	128,135.77	1,235.00	1,478.16	(868.09)	-	129,980.84	4,349.21	0.0486	4,442.17	-	8,791.39	138,772.23	147,406.89	149,507.90
1932	GEORGE W. PUTNAM	CEMETERY	Cm Stock, Muni Bds, Money Mkt	16,357.39	-	187.36	(110.04)	-	16,434.71	15,530.23	0.0061	563.12	(495.21)	15,598.14	32,032.85	35,479.15	34,510.97
1938	ALICE M. WILKINS	CEMETERY	Cm Stock, Muni Bds, Money Mkt	32,711.31	-	374.64	(220.06)	-	32,865.89	30,894.74	0.0123	1,126.13	(990.32)	31,030.55	63,896.44	70,770.06	68,839.58
VAR.	OTHER	CEMETERY	Cm Stock, Muni Bds, Money Mkt	110,360.06	-	1,263.95	(742.44)	-	110,881.57	43,039.89	0.0415	3,799.28	(3,515.35)	43,323.82	154,205.39	170,677.52	166,135.00
VAR.	PERPETUAL CARE	CEMETERY	Cm Stock, Muni Bds, Money Mkt	863,267.27	-	9,886.84	(5,807.56)	-	867,346.55	169,322.59	0.3243	29,719.04	(27,981.22)	171,060.41	1,038,406.96	1,148,891.35	1,118,739.98
2001	SOUHEGAN COOPERATIVE FUND	SCHOOL	Cm Stock, Muni Bds, Money Mkt	195,638.94	-	2,240.64	(1,316.15)	-	196,563.43	67,278.01	0.0735	6,735.11	-	74,013.12	270,576.55	292,529.52	291,508.84
1993	BERTHA ROGERS FUND ***		Cm Stock, Muni Bds, Money Mkt	222,426.24	-	2,547.39	(1,496.36)	-	223,477.27	64,940.49	0.0836	7,657.30	-	72,597.79	296,075.06	319,733.10	318,979.95
SUB TOTAL				2,660,894.26	1,235.00	30,485.29	(17,907.03)	-	2,674,707.52	517,195.05	1.00	91,635.51	(74,832.10)	533,998.46	3,208,705.98	3,536,040.27	3,456,937.21
1987	CEMETERY LOTS	MAINTENANCE	CD, Money Market	108,707.48	-	-	(770.91)	-	107,936.57	43,011.66	1.00	(282.90)	-	42,728.76	150,665.33	151,488.19	150,551.33
GRAND TOTAL				2,769,601.74	1,235.00	30,485.29	(18,677.94)	-	2,782,644.09	560,206.71	2.00	91,352.61	(74,832.10)	576,727.22	3,359,371.31	3,687,528.46	3,607,488.54